

# HOUSE . . . . . No. 2482

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By Mr. Mariano of Quincy, petition of Ronald Mariano for legislation to provide for the deduction of water and sewer costs under the income tax laws of the Commonwealth. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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### AN ACT PROVIDING FOR THE DEDUCTION OF WATER AND SEWER COSTS FROM STATE INCOME TAXATION.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Section 3 of chapter 62 of the General Laws, as appearing in
- 2 the 2002 Official Edition, is hereby amended by inserting after
- 3 paragraph (5) the following paragraph:—
- 4 (6) An amount equal to the payments made for water and sewer
- 5 costs by an individual for his principal place of residence pro-
- 6 vided such residence is located in the commonwealth.